

SCHEDULE 23.001

FY2004 FULL COST ALLOCATION PLAN

CITY OF HOUSTON

HOUSING AND COMMUNITY DEVELOPMENT - ADMINISTRATION

NATURE AND EXTENT OF SERVICES

The Housing and Community Development Department provides a variety of programs to aid low income groups and small businesses. The Department was created in July 1989 with funding from General Fund and Community Development Block Grant funds. The administrative costs of the Department are allocated directly to the Housing and Community Development.

City of Houston, Texas
FY 2004 Full Cost Alloc. Plan
HOUSING ADMINISTRATION
Costs to be allocated

	1st Allocation	2nd Allocation	Sub-total	Total
Expenditures per financial statement:	\$205,924			\$205,924
Deductions:				
CAPITAL OUTLAY	2,498			
Total deductions:	2,498			2,498
Allocated additions:				
EQUIPMENT DEPRECIATION	100,498		100,498	
GENERAL CITYWIDE SERVICES	51,591	3,250	54,841	
F&A ADMINISTRATIVE SERVICES	2,504	387	2,891	
F&A INFORMATION SERVICES	4,801	564	5,365	
AFFIRMATIVE ACTION	579	59	638	
MAYOR'S OFFICE - EXECUTIVE	5,654	4,661	10,315	
HUMAN RESOURCES	3,416	612	4,028	
BUILDING SERVICES	14,989	631	15,620	
HEC LEASE EXP		36,306	36,306	
Total allocated additions:	184,032	46,470	230,502	230,502
Total to be allocated:	\$392,454	\$46,470		\$438,924
	=====	=====		=====

City of Houston, Texas
FY 2004 Full Cost Alloc. Plan
HOUSING ADMINISTRATION
Schedule of costs to be
allocated by function

	Total General & admin		DEPT. ADMIN
Wages & benefits			

SALARIES & WAGES	\$117,567		\$117,567
FRINGE BENEFITS	29,329		29,329
Other expense and cost			

SUPPLIES	13,373		13,373
OTHER CHARGES	48,153		48,153
CAPITAL OUTLAY	(2,498)	(2,498)	
Departmental			
Expenditures	205,924	(2,498)	208,422
Cost adjustments			

Deductions	2,498	2,498	
Functional cost	208,422		208,422
Additions: 1st			
Others	184,032	184,032	
Reallocate admin		(184,032)	184,032
Allocable costs	392,454		392,454
1st Allocation	392,454		392,454
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Additions: 2nd			
Others	46,470	46,470	
Reallocate admin		(46,470)	46,470
Allocable costs	46,470		46,470

DMG/NGCS II
06/05/2003

City of Houston, Texas
FY 2004 Full Cost Alloc. Plan
HOUSING ADMINISTRATION
Schedule of costs to be
allocated by function

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Schedule 23.003
FISCAL 2002
(continued)

	Total General & admin	DEPT. ADMIN
2nd Allocation	\$46,470 -----	\$46,470 -----
Total allocated	\$438,924 =====	\$438,924 =====

City of Houston, Texas
FY 2004 Full Cost Alloc. Plan
HOUSING ADMINISTRATION
Detail allocation of
DEPT. ADMIN

User Department	Allocation Units (A)	Allocated Percent	Gross Allocated	Direct Billed	First Allocation	Second Allocation	Total Allocated
HOUSING/COM. DEV	100	100.000	\$392,454		\$392,454	\$46,470	\$438,924
Subtotal	100	100.000	392,454		392,454	46,470	438,924
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Total	100	100.000	\$392,454		\$392,454	\$46,470	\$438,924
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(A) Alloc basis: 100% to Housing & Community Development

DMG/NGCS II
06/05/2003

City of Houston, Texas
FY 2004 Full Cost Alloc. Plan
HOUSING ADMINISTRATION
Departmental Cost
Allocation Summary

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Schedule 23.005
FISCAL 2002

	Total	DEPT. ADMIN
HOUSING/COM. DEV	\$438,924	\$438,924
Direct Billed		
Total	\$438,924	\$438,924
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